

**Markham Exhibit G - 1**

**From:** Boyle, Edward P. <EPBoyle@Venable.com>  
**Sent:** Tuesday, July 27, 2021 12:04 PM  
**To:** John Markham; Bridget Zerner  
**Cc:** Beeber, Jessie F.; Vazquez, John C.; Luke Nikas  
**Subject:** RE: Brannan v. McKenzie, AAA Case No. 01-19-0001-9789 (the "Arbitration")

Thank you, John.

**Edward P. Boyle**  
**VENABLE LLP**  
1270 Avenue of the Americas  
New York, NY 10020  
212 808 5675

---

**From:** John Markham <jmarkham@markhamreadzerner.com>  
**Sent:** Jul 27, 2021 11:47 AM  
**To:** "Boyle, Edward P." <EPBoyle@Venable.com>; Bridget Zerner <bzerner@markhamreadzerner.com>  
**Cc:** "Beeber, Jessie F." <JBeeber@Venable.com>; "Vazquez, John C." <JCVazquez@Venable.com>; Luke Nikas <lukenikas@quinnemanuel.com>  
**Subject:** RE: Brannan v. McKenzie, AAA Case No. 01-19-0001-9789 (the "Arbitration")

**Caution: External Email**

Ed:

On behalf of Mike McKenzie and AIA I confirm that they, and Markham Read Zerner as their counsel, authorize the Estate, through you and its other counsel in the AAA matter, to share with Star of Hope, Inc. ("SOH") and its counsel all materials in the Arbitration that are subject to confidentiality restrictions.

John

John J. E. Markham, II  
**Markham Read Zerner LLC**  
One Commercial Wharf West  
Boston, MA 02110  
T. 617.523.6329  
F. 617.742.8604

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM & READ is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege.

If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Boyle, Edward P. <EPBoyle@Venable.com>

**Sent:** Wednesday, July 21, 2021 8:42 AM

**To:** John Markham <jmarkham@markhamreadzerner.com>; Bridget Zerner <bzerner@markhamreadzerner.com>

**Cc:** Beeber, Jessie F. <JBeeber@Venable.com>; Vazquez, John C. <JCvazquez@Venable.com>

**Subject:** Re: Brannan v. McKenzie, AAA Case No. 01-19-0001-9789 (the "Arbitration")

John and Bridget,

I'm writing to request your consent for the Estate to share with Star of Hope, Inc. ("SOH") and its counsel all material in the Arbitration that is subject to confidentiality restrictions. As you know, SOH is the sole beneficiary of Robert Indiana's Estate, and has an interest in the claims and counterclaims in the Arbitration. The Estate wishes to have confidential, common-interest discussions with SOH and its counsel regarding the Arbitration, so that SOH can appropriately monitor the Arbitration and communicate about it with the Estate's counsel. The Estate's ability to have such communications is currently limited by restrictions in the Stipulated Confidentiality Agreement and Protective Order in place in the Arbitration, as well as certain of the Panel's procedural orders. Of course, as a precondition to disclosure, the Estate would require that persons at SOH or its counsel first sign the NDA that accompanies the Stipulated Confidentiality Agreement and Protective Order.

SOH has retained Luke Nikas at Quinn Emanuel and Donn Zaretsky at Silberman Zaretsky to advise SOH regarding the arbitration. Both are experienced art lawyers with familiarity of the underlying subject matter. I believe you and your client have already had discussions with Luke and Donn acting on SOH's behalf, concerning potential resolution of the claims in this Arbitration. Please let me know if you consent. If not, we will be asking the Panel for relief.

Thank you for your consideration. I look forward to your response.

Ed

**Edward P. Boyle | Venable LLP**

☎ 212.808.5675 | 📠 212.307.5598 | 📞 646.339.8080

1270 Avenue of the Americas, New York, NY 10020

[EPBoyle@Venable.com](mailto:EPBoyle@Venable.com) | [www.Venable.com](http://www.Venable.com)

\*\*\*\*\*

This electronic mail transmission may contain confidential or privileged information. If you believe you have received this message in error, please notify the sender by reply

transmission and delete the message without copying or disclosing it.

**Markham Exhibit G - 3**

\*\*\*\*\*

\*\*\*\*\*

This electronic mail transmission may contain confidential or privileged information. If you believe you have received this message in error, please notify the sender by reply transmission and delete the message without copying or disclosing it.

\*\*\*\*\*

**Markham Exhibit G - 4**

---

**From:** John Markham  
**Sent:** Monday, November 15, 2021 4:02 PM  
**To:** Luke Nikas  
**Cc:** Bridget Zerner  
**Subject:** Re: Deposition Scheduling

Luke:

I recall we signed off on a stipulation this past summer that you could have access to all the materials in the arbitration including those designated as confidential and so we have understood that you have had full access to the filings and to the discovery.

I'll call your cell tomorrow at 9am Eastern to discuss scheduling.

Thanks,  
John

John J. E. Markham, II

Markham Read Zerner LLC

One Commercial Wharf West

Boston, MA 02110

T. 617.523.6329

F. 617.742.8604

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege.

If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, **Markham Exhibit G - 5** where any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Luke Nikas <lukenikas@quinnemanuel.com>  
**Sent:** Monday, November 15, 2021 3:44 PM  
**To:** John Markham  
**Subject:** Re: Deposition Scheduling

John,

You're mistaken about that. But yes, that trade is fine. I have Simon's deposition on my calendar for Thursday, McKenzie's for Friday, and am willing to have Hamilton's in the next few weeks. Let's discuss tomorrow morning at 9am. Please call my cell.

Luke Nikas  
Partner  
Quinn Emanuel Urquhart & Sullivan, LLP

51 Madison Avenue, 22nd Floor  
New York, NY 10010  
212-849-7228 Direct  
212-849-7000 Main Office Number  
212-849-7100 FAX  
[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)  
[www.quinnemanuel.com](http://www.quinnemanuel.com)

---

**From:** John Markham <jmarkham@markhamreadzerner.com>  
**Date:** Monday, November 15, 2021 at 10:54 AM  
**To:** Luke Nikas <lukenikas@quinnemanuel.com>  
**Subject:** RE: Deposition Scheduling

[EXTERNAL EMAIL from [jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)]

---

Luke:

I am pretty sure given your close working relationship with Venable, that you had access to the Hamilton Declaration quite a while ago. However, I think we can horse trade. My issue is that I am in Texas on a mediation just now and apart from Thursday, the date of the Simon Deposition, I am swamped. If you are willing to do the Hamilton Deposition later, I will agree. I am sure that the judge won't mind given how far away the trial date is and even the contempt hearing date. I have a layover today in Atlanta from 2PM to 3PM and if you can give me a number and are free, at that time, I can call you. Otherwise, let me know if you are available tomorrow morning at 9AM your time, which is before my mediation starts.

**Markham Exhibit G - 6**

Dictated but not read.

John J. E. Markham, II  
**Markham Read Zerner LLC**  
One Commercial Wharf West  
Boston, MA 02110  
T. 617.523.6329  
F. 617.742.8604

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM & READ is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege.

If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Luke Nikas <lukenikas@quinnemanuel.com>

**Sent:** Sunday, November 14, 2021 4:21 PM

**To:** John Markham <jmarkham@markhamreadzerner.com>; Bridget Zerner <bzerner@markhamreadzerner.com>;

Maaren Shah <maarensah@quinnemanuel.com>

**Subject:** Re: Deposition Scheduling

John,

Melissa Hamilton was. Scott would have been had McKenzie produced Scott's highly relevant affidavit from the arbitration, as was his obligation under the Federal Rules. Given these circumstances, I ask that you consent to add him to the list.

We will be producing the inventory this week.

Luke Nikas  
Partner  
Quinn Emanuel Urquhart & Sullivan, LLP

51 Madison Avenue, 22nd Floor  
New York, NY 10010  
212-849-7228 Direct  
212-849-7000 Main Office Number  
212-849-7100 FAX  
[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)  
[www.quinnemanuel.com](http://www.quinnemanuel.com)

---

**From:** John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>

**Sent:** Sunday, November 14, 2021 3:46:17 PM

**To:** Luke Nikas <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>; Bridget Zerner <[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)>; Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>

**Subject:** RE: Deposition Scheduling

[EXTERNAL EMAIL from [jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)]

Luke:

Two things:

Is Scott Hamilton on the list of allowable depositions? I do not think so.

Also, when are we going to get the inventory you made?

Thanks

John J. E. Markham, II  
**Markham Read Zerner LLC**  
One Commercial Wharf West  
Boston, MA 02110  
T. 617.523.6329  
F. 617.742.8604

Custom House  
908 Main Street  
Waldoboro, ME  
T. 207-790-8049  
[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege.  
If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

**IRS CIRCULAR 230 DISCLOSURE:**

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Luke Nikas <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>

**Sent:** Friday, November 12, 2021 3:30 PM

**To:** Bridget Zerner <[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)>; John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>; Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>

**Subject:** Re: Deposition Scheduling

John and Bridget,

I have been able to reach Scott Hamilton, and he is prepared to sit for his deposition on Wednesday, Thursday (but not in the afternoon), or Friday. Please let me know your preference for fitting this in. Thanks.

**Markham Exhibit G - 8**

Luke Nikas  
Partner  
Quinn Emanuel Urquhart & Sullivan, LLP

51 Madison Avenue, 22nd Floor  
New York, NY 10010  
212-849-7228 Direct  
212-849-7000 Main Office Number  
212-849-7100 FAX  
[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)  
[www.quinnemanuel.com](http://www.quinnemanuel.com)

---

**From:** Bridget Zerner <[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)>  
**Date:** Wednesday, October 13, 2021 at 3:19 PM  
**To:** Luke Nikas <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>, John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>, Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>  
**Subject:** RE: Deposition Scheduling

[EXTERNAL EMAIL from [bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)]

---

For Thomas on 11/12

Bridget A. Zerner  
**MARKHAM READ ZERNER LLC**  
One Commercial Wharf West  
Boston, MA 02110  
Tel: (617) 523-6329  
Fax: (617) 742-8604  
[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege. If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Bridget Zerner  
**Sent:** Tuesday, October 12, 2021 5:41 PM  
**To:** 'Luke Nikas' <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>; John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>; 'Maaren Shah' <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>  
**Subject:** RE: Deposition Scheduling



**Markham Exhibit G - 9**

Counsel for Thomas has confirmed Nov. 12. Assume that date is available on your end as we have not heard otherwise. I will be sending out the subpoena tomorrow, so if there's any conflict, let me know.

Bridget A. Zerner  
**MARKHAM READ ZERNER LLC**  
One Commercial Wharf West  
Boston, MA 02110  
Tel: (617) 523-6329  
Fax: (617) 742-8604  
[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege. If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Bridget Zerner  
**Sent:** Tuesday, October 12, 2021 9:41 AM  
**To:** 'Luke Nikas' <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>; John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>; 'Maaren Shah' <[maarensah@quinnemanuel.com](mailto:maarensah@quinnemanuel.com)>  
**Subject:** RE: Deposition Scheduling

Luke and Maaren –

We have the following dates protected and/or confirmed for depositions:

11/1 or 11/2 Paul Salama-Caro is available / awaiting dates from Simon Salama-Caro

11/3 – Annette Vessecchia confirmed

11/5 – Greg Allen confirmed

11/9 – Tim Ginexi confirmed

11/12 – hold for Jamie Thomas

Thanks,

Bridget A. Zerner  
**MARKHAM READ ZERNER LLC**  
One Commercial Wharf West  
Boston, MA 02110  
Tel: (617) 523-6329  
Fax: (617) 742-8604  
[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

## Markham Exhibit G - 10

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege. If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Bridget Zerner

**Sent:** Monday, October 11, 2021 4:07 PM

**To:** 'Luke Nikas' <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>; John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>; Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>

**Subject:** RE: Various for our Monday Morning Telephone call

Thanks. We have reached out to counsel for Jamie Thomas and expect to have some dates for him by tomorrow.

Bridget A. Zerner

**MARKHAM READ ZERNER LLC**

One Commercial Wharf West

Boston, MA 02110

Tel: (617) 523-6329

Fax: (617) 742-8604

[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)

[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege. If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

---

**From:** Luke Nikas <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>

**Sent:** Monday, October 11, 2021 3:28 PM

**To:** John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>; Bridget Zerner <[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)>; Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>

**Subject:** Re: Various for our Monday Morning Telephone call

John,

Paul Salama-Caro is available 11/1 or 11/2. I am waiting for Simon to see if he is as well, in which we can do their depositions on 11/1 and 11/2.

We should reach out to the other three witnesses to check their schedules and let them know their availability.

Luke Nikas  
Partner  
Quinn Emanuel Urquhart & Sullivan, LLP

51 Madison Avenue, 22nd Floor  
New York, NY 10010  
212-849-7228 Direct  
212-849-7000 Main Office Number  
212-849-7100 FAX  
[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)  
[www.quinnemanuel.com](http://www.quinnemanuel.com)

---

**From:** John Markham <[jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)>  
**Date:** Sunday, October 10, 2021 at 1:29 PM  
**To:** Luke Nikas <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>, Bridget Zerner <[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)>, Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>  
**Subject:** FW: Various for our Monday Morning Telephone call

[EXTERNAL EMAIL from [jmarkham@markhamreadzerner.com](mailto:jmarkham@markhamreadzerner.com)]

---

Luke:

We really need deposition dates for the highlighted individuals below. We cannot keep holding open all the dates we gave you so please let's settle the deposition dates.

Thanks

**From:** John Markham  
**Sent:** Sunday, October 03, 2021 2:27 PM  
**To:** Luke Nikas <[lukenikas@quinnemanuel.com](mailto:lukenikas@quinnemanuel.com)>; Maaren Shah <[maarenschah@quinnemanuel.com](mailto:maarenschah@quinnemanuel.com)>; Bridget Zerner <[bzerner@markhamreadzerner.com](mailto:bzerner@markhamreadzerner.com)>  
**Subject:** Various for our Monday Morning Telephone call

Hi Luke:

Here (further below) is another item that I hope we can discuss on Monday morning apart from deposition scheduling.

Starting with scheduling, our office has no time until the week of 10/18 because of other matters, including a trial in Maine next week, the week of 10/11. But we just had an upcoming

two week trial vacated in California so we now have the weeks of 10/18 through 22 and 10/25 through 29 available for depositions. We also have 11/1 and 2 available.

**Markham Exhibit G - 12**

So into those dates, less any of them not available for you we have, by my reckoning, the following depositions to take on substance:

- Simon Salama-Caro - individually as a 30b6
- Paul Salama-Caro
- Jamie Thomas
- Melissa Hamilton
- Katherine Casey –

As to the sanctions contempt motion, let's confirm that Annette Vessechia is on 11/3, Greg Allen is on 11/5, and Tim Genexi is on 11/9. Confirm by zoom?

We would like to meet and confer about a motion. We are planning to make a motion to compel the further deposition testimony of Oswaldo Gonzales. It was too late for him to plead the Fifth since, in the same proceeding, he gave a declaration on the same subject matters about which he thereafter pleaded to Fifth. Also, during his deposition, he answered some questions which, just as his declaration acted as a waiver, served as an independent basis for a waiver of his Fifth Amendment right.

If I don't hear from you about a number to call at 9:00 am, please call me at (617) 699-4720. Speak then,

John

John J. E. Markham, II  
**Markham Read Zerner LLC**  
One Commercial Wharf West  
Boston, MA 02110  
T. 617.523.6329  
F. 617.742.8604

Custom House  
908 Main Street  
Waldoboro, ME  
T. 207-790-8049  
[www.markhamreadzerner.com](http://www.markhamreadzerner.com)

MARKHAM READ ZERNER LLC is a law office. This document may contain confidential matters or matters protected from disclosure by the attorney-client privilege. Any inadvertent disclosure of the content of this document to any unintended recipient is not intended to be, nor is it, a waiver of this privilege.  
If you have received this email in error, please advise us by return email and delete the contents of the email. Thank you.

**IRS CIRCULAR 230 DISCLOSURE:**

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of

(i) avoiding penalties under the Internal Revenue Code or (ii) promoting, maintaining, or protecting the tax position of another party any transaction or matter addressed herein.

**Markham Exhibit G-13**